



The University of Akron

## George W. Daverio School of Accountancy

College of Business Administration

### **MISSION STATEMENT OF THE DAVERIO SCHOOL OF ACCOUNTANCY**

The George W. Daverio School of Accountancy provides students with the educational background to become competent and responsible accounting professionals. With a rich history of (i) accounting education that serves both traditional and non-traditional students and (ii) close relationships with the professional community in Northern Ohio, we emphasize undergraduate and master's-level education with an applied focus. The School offers a Bachelor of Science degree in Accountancy, a Master of Science in Accountancy, and a Master of Taxation.

The School stresses a learning environment that places primary importance on student success through effective teaching, complemented by faculty scholarship, interaction with the professional community, and service.

### **SYLLABUS: ACCOUNTING PRINCIPLES I**

**6200:201 Section: 003**

**Fall, 2020**

Instructor: **Christine Burr**

Office Hours:

Class Time: **MW3:30p.m. – 4:45p.m.**

Phone: (330) 972-6824

Classroom: Online (WebEx) Synchronous

WebEx: <https://uakron.webex.com/meet/clh12>

Office Location: CBA, Level 2

Email: [clh12@uakron.edu](mailto:clh12@uakron.edu)

### **COURSE DESCRIPTION AND MATERIALS**

#### **STUDENT RESPONSIBILITIES**

- Students are required to read and follow the syllabus.
- Students must take a "syllabus quiz" and score 100% prior to any assignments becoming available. There is no limit on the number of times that a student can take the syllabus quiz. Students must read and use information in the syllabus in order to pass the syllabus quiz. Prior to scoring 100% on the syllabus quiz, the student will only be able to view two modules in Brightspace (Syllabus and Schedule and WileyPlus). Once the student scores 100% on the syllabus quiz, all of the remaining modules of the course will open (Chapters 1 – 11, Projects, Exams, Review Quizzes, Practice Exams, and Professional Development).
- Students must read the syllabus prior to asking or emailing the instructor on any question not pertaining to course content.
- Students should not change sections of this course after the due date for any assignments, as grades will not transfer from one section to another.

#### **BULLETIN DESCRIPTION**

- Prerequisite: 24 hours of college credit. If you do not meet the prerequisite for the course, you are subject to removal from the course at any point during the semester.
- This course provides an introduction to accounting principles including accounting for revenues, expenses, assets, liabilities, equity, accounting standards and financial statements.

#### **COURSE OBJECTIVES**

- Introduce accounting, the language of business.
- Review the important elements related to the accumulation and recording of data in financial statements.
- Review the meaning and usefulness of the information presented in financial statements.
- Record basic business transactions and prepare adjusting entries.
- Prepare financial statements in good form.

- Understand and calculate basic ratios used to analyze financial statements.
- Understand and employ primary accounting standards related to receivables, inventory, plant assets, debt and equity.
- Understand and employ basic internal control procedures.

### **TEXTBOOK AND MATERIALS**

- PowerPoint slides that you will access via Brightspace. You are **REQUIRED** to have access to these in a readable format during class, so print them or have them available on your computer or tablet (not phone) in class.
- Textbook package from the University bookstore\*, which includes:
  - **Financial Accounting: Tools for Business Decision Making, Ninth Edition by Kimmel, Weygandt, and Kieso by Wiley Publishing.\*** Note: If you have previously taken this course with this edition of the book, you do not need to purchase it again. However, if you have previously taken this course with an earlier edition of this book, you will need to purchase it again.)
  - **WileyPlus – This Code is part of your textbook package.\*\***
  - **REEF Polling – This Code is part of your textbook package.** You will require access to a smartphone, tablet, or computer during each class to participate in REEF Polling.
  - Note: The cost of the above three items is \$189.95 if you want an on-line copy of the textbook only. The cost is \$239.30 if you want both on-line access to the textbook and a loose-leaf version of the textbook. Both options include access to WileyPlus and REEF polling. There are a limited number of codes-only packages and those are available on a first-come, first-serve basis at the bookstore.

\*Note>> The textbook package must be purchased from the University of Akron Bookstore, as that package includes custom content created by University of Akron faculty that is specific to this class. Without this specific textbook package, you will not be able to complete the graded components of this course.

Note>> Please have available or bring your textbook codes to the first day of class as we will use class time on the first day to enter the codes and ensure that all students can access the class assignments properly. Assignments start falling due during the first week of class. If for some reason you do not have your textbook codes on the first day of class, you will have a free 14 days grace period for your WileyPlus and REEF polling that will allow you to complete the first few assignments. However, it is the student’s responsibility to ensure that the codes are purchased and entered prior to the ending of the grace period. No late work is allowed. \*\*The WileyPlus code is entered via Brightspace. Go to Course Materials, then Content. On the left-hand side there is a module entitled WileyPlus. Click on it. You will then see a link entitled “Read, Study, and Practice” – when you click on that, you will be prompted to enter your code. After that, all assignments are accessed via Brightspace under each chapter module. Instructions for entering the REEF code are below.

● **Webcam requirement** You will need a webcam for this class. If you do not have a webcam on your current computer, here are your options:

1. You can check out a computer from the Library. The computers available for checkout have webcams. You can go to the Library web page and chat with a librarian to get the specifics of how to check out a computer.
2. You can purchase a webcam. I looked on Amazon in August 2020, and there are several options in stock. The first six webcams that I found ranged in price from \$54.88 - \$79.99. If you cannot afford to purchase this, the University has received funds from the federal government to help students make the transition to online courses. These grants are available up to \$1,000. The link to apply is <https://uakron.edu/zipassist/cares-aid>.
3. You can use your smartphone as a webcam by following the instructions at the following address: <https://www.techworm.net/2016/11/use-smartphone-webcam-pc-laptop.html>.

● **Reliable Internet connection is required** – since this is an online course, you must have a reliable internet connection. No late work is accepted due to internet disruptions. Here are some helpful hints:

1. You will get the best Internet service if you sit as close to your router as possible and ensure that no one in your household is utilizing a large amount of your Internet service, such as streaming Netflix or playing online games.
2. Determine how to create a “hot spot” with your phone in case your internet connection is interrupted.
3. The governor of Ohio has created a link to all free internet hot spots in Ohio. Please see <https://innovateohio.gov/wps/portal/gov/innovate/news/news-and-events/04042020>
4. When using WebEx (for exams), it is best to close ALL other activities on your computer, including email. This will ensure you get the best results with no interruptions.

## ASSESSMENT

### GRADING BASIS

- Your grade is determined by comparing total points you have earned to the total base points (1,210) available in the course.
- To earn any particular letter grade, you must have earned the number of points necessary for that grade (see the grading scale below). The course grading components are discussed below.
- You may receive 15 “bonus points” for each of the four Practice Exams if you obtain at least an 80% score (based on the best score) for each practice exam. Each student has three attempts per exam to earn 80% or better; these practice assignments are open book and open note. Additional information regarding the practice exams is discussed later. **No other opportunities for “extra credit” are available. Please do not ask.**
- **Exams will not be curved.**

### GRADING COMPONENTS

**Important note regarding grades: Your grades will NOT transfer from one section of this class to another, even during the same semester. This is true even if you switch sections during the time period allowed by the University for adding/changing classes and sections. As such, if you change sections, you understand that you will not receive credit for any work for which the due date has passed.**

Activity	Number	Individual Points	Total Points
Exams	3	150	450
Comprehensive Final Exam	1	150	150
Accounting Projects	3	50	150
Brightspace Review Quizzes (New)	3	30	90
WileyPlus Pre-Class Assignments	20	5	100
WileyPlus Post-Class Assignments	10	5	50
Professional Development	4	10	40
Class Engagement Exercises (REEF)	9	15	135
Review and Reflect (Orion)	9	5	45
<b>Total Possible Points</b>			<b>1,210</b>

## GRADING SCALE

Letter Grade	Point Range	Letter Grade	Point Range
A	1,116-1,210	C	876-911
A-	1,080-1,115	C-	840-875
B+	1,032-1,079	D+	792-839
B	996-1,031	D	756-791
B-	960-995	D-	720-755
C+	912-959	F	BELOW 720

## COVERAGE OF ETHICS

The discussion of ethical conduct will be integrated throughout the course through classroom discussions and the use of appropriate end-of-chapter materials. Ethical behavior in business is critical to the proper functioning of the financial markets. Accounting plays a particularly large role in this process because accounting information is used in decision-making that affects the allocation of resources throughout the economy.

## **COURSE POLICIES AND PROCEDURES**

### WITHDRAWALS

If you choose to withdraw from this class, you must do so officially; otherwise you will receive an “F” for the course which will appear on your transcript and be computed into your GPA. **The last day to withdraw from this course is September 6, 2020.**

### ACADEMIC DISHONESTY

Any case of cheating (attempted or accomplished) on exams, written assignments or other graded material will be dealt with severely. Note that cheating includes providing **and/or** receiving aid. Any student caught cheating on an exam will have a record of the incident placed in his/her files and will receive an ‘F’ for the course. Any student caught cheating on any other type of graded assignment (cheating includes violating Computer-Based Testing rules) will receive a zero for that assignment and be penalized an entire letter-grade on their final course grade (e.g. if your course grade would have been a C-; it will be reduced to a D-).

### ATTENDANCE

- A student is expected to attend all meetings of a class for which he or she is registered (University Policy).
- **Students who are averaging below 60% and who miss more than six class meetings can be administratively withdrawn from this class.**
- Students with poor attendance usually end up repeating the course. For many students, learning this material presents a challenge, and class attendance is very important in the learning process.

### COURSE STRUCTURE

- The course will be a combination of lectures, pre-class assignments, in-class problem-solving, in-class engagement exercises, post-class assignments, adaptive learning assignments, professional development, projects, review quizzes and exams.

## **SYLLABUS CHANGES**

*The assignments and agenda are tentative and could change during the semester. All changes will be announced in class or **communicated via e-mail and/or Brightspace**. You are responsible for noting such changes. Students should regularly check their UA email for important notices from the University.*

## **INCOMPLETES**

- **At the discretion of the instructor**, a student may receive an "I" (incomplete) grade if he/she is passing the course, has completed **substantially all of the coursework** and is unable, for an **exceptionally extraordinary reason** that is supported by **appropriate written evidence**, to complete some of the course requirements.
- A student who receives an "I" grade in this course must complete the remaining requirements by the end of the following semester. Material related to this course is not accepted after that date. This means that an "I" grade that is not changed by the end of the following semester becomes a permanent "F".
- Responsibility for contacting the instructor to arrange for the completion of the work rests with the student.

## **STUDENTS WITH DISABILITIES**

In pursuant to University policy #3359-38-01, The University of Akron recognizes its responsibility for creating an institutional atmosphere in which students with disabilities have the opportunity to be successful. Any student who feels he/she may need an accommodation based on the impact of a disability should contact the Office of Accessibility at 330-972-7928 (v), 330-972-5764 (td) or [access@uakron.edu](mailto:access@uakron.edu). The office is located in Simmons Hall Room 105.

After the student's eligibility for services is determined, his/her instructors will be provided a letter which will outline the student's accommodations. Accommodation requests must be sent to the instructor and course coordinator ([shinchliffe@uakron.edu](mailto:shinchliffe@uakron.edu)) at least four business days prior to an exam date.

If the student's accommodation allows additional time, the student will receive an email from the course coordinator once any time extensions have been added to his/her exams. If for some reason a student does not receive this email, the student is strongly encouraged to contact the course coordinator. Per the Office of Accessibility Student Handbook, students who are allowed additional time should schedule breaks in between their classes in order to utilize this additional time.

We seek to comply with all ADA mandatory accommodations and strongly encourage qualifying students to utilize the resources of the Office of Accessibility in order to succeed in this class. We will gladly accommodate requirements set by the Office of Accessibility but are unable to do so if necessary arrangements are not made. Changes to exam time limits will not be made within three business days of an exam.

## **UNIVERSITY CLOSING**

If the University is closed for any reason, some due dates may be adjusted for that week only. We will then be back to our regular schedule for the following week.

## **FACE COVERINGS**

To protect the health and safety of our community, students, faculty, staff and visitors must wear face coverings that cover their mouth, nose, and chin while on campus. This includes all hallways, public spaces, classrooms and other common areas of campus buildings, as well as offices, labs, work-spaces, and outdoor settings when 6-foot social distancing cannot be maintained. Students needing accommodations may contact the Office of Accessibility.

Faculty have the right to deny a student entry into the room if the student is not wearing a face covering. Students not wearing a face covering will be reminded to do so. If the student does not comply, the faculty member will ask the student to leave the space, and if available, join the class remotely. As a last resort, campus police may be called. The faculty member will submit a student conduct referral form to the Office of Student Conduct. The Office of Student Conduct will address the student's non-compliance with the faculty member's request to wear a face covering or leave the classroom. Students who fail to follow this policy will be subject to progressive discipline that may result in the student's removal from the in-person course.

### **COURSE ASSESSMENT PACKAGES**

Your course grade will be computed based on responses in different learning management packages. The codes for both of these are to be purchased from the University Bookstore.

1. **WileyPlus.** All of your out-of-class work plus the exams will be accessed via WileyPlus. To register your WileyPlus code, go to your course in Brightspace. Click on Course Materials, then Content. On the left-hand side, click on the WileyPlus module. Click on "Read, Study and Practice" and you will be prompted to enter the code that came with your textbook. Alternatively, you can register for the 14 Day Grace Period, but it is the student's responsibility to enter the code prior to the expiration of the 14-day free trial period. Since you register your code via Brightspace, there is no need to "create an account." As such, you will not need to enter your name, email, etc. as WileyPlus gets this information from Brightspace. Note: If you have previously taken this class using this version (9<sup>th</sup> edition) of the textbook, you will not need to enter a code or sign up for the 14-day trial – you should just be able to click on the assignments in Brightspace.

After registering, ALL WileyPlus assignments are accessed from the appropriate chapter module in Brightspace. Students will never access the Wiley site directly.

Please note that your WileyPlus code will be valid for as long as the University of Akron uses this version of the textbook. So, if you need to retake the class you will not be required to purchase another WileyPlus code.

2. **REEF polling (also known as iClicker).** This will be used to access the In-Class Engagement exercises. The instructions for creating an account and registering your code are included below.

Please note that your REEF code is valid for six months. Therefore, if you need to retake this class, you will be required to purchase another code when the six months expires on the code you purchased from the bookstore. You will be prompted to purchase another subscription when your code expires. The current cost of a new code is approximately \$15 and requires a credit card to make the purchase. NOTE: If you received the textbook via the School of Accountancy scholarship, you will need to purchase this code, as it was not part of the textbook package you received.

To register your REEF polling code:

1. Go to <https://www.iclicker.com/students>
2. Under Student Web, click Sign In
3. Click on "Don't have an account – sign up!"
4. Enter our Institution – University of Akron. Then Select Main Campus (or Wayne campus), whichever applies
5. Click Next
6. Enter Name and email.
7. Click Next
8. Enter password
9. Click Create Account

10. Next, sign in using your email and password. Select No Remote.
11. Click on three lines at the left top.
12. Click on Subscription
13. Click on polling
14. Click on enter access code.
15. Go back to previous menu (three lines at the top left)
16. Click on Courses, then click on the + (top right) to add courses.
17. Click on University of Akron
18. Enter your instructor's name
19. Click on the course.

## **EXAMS**

- The exams will be administered online. Students must log into both Brightspace and WebEx. Exams will be given during class time for the regular exams and during the University-scheduled final exam time for the final exam.
- ***You must have your webcam on in order to take the exam.***
- You will be required to complete an "Exam Checklist" in Brightspace prior to accessing the exam. This checklist will be available one day prior to the exam at 9:00 a.m.
- The exams will be completed through the WileyPlus platform and will function identically to the out-of-class assignments in WileyPlus. If you have not purchased your WileyPlus access code through the University of Akron bookstore and entered it via Brightspace, you will not be able to access the exams.
- You are given 50 minutes for each of the first three exams, and two hours for the final exam. No extra time is permitted. The final exam is a comprehensive exam.
- **Exams are closed book, closed note. You will be allowed to use a calculator during the exam. The calculator cannot be one that stores formulas.**
- **You will receive your grade at the conclusion of each exam.** As previously stated, **EXAMS WILL NOT BE CURVED**, so you will know immediately how you performed on the exam and how to interpret your grade.

### **If You Miss An Exam:**

- **There will be no make-up exams.** Only under very stringent conditions and extreme circumstances will there be an accommodation made for missing an exam. If you fail to take an exam during its regularly scheduled time period and you have a serious, unavoidable, and documented reason (e.g. your hospitalization or death of an immediate family member), you will be allowed to substitute your grade on the comprehensive final exam for the missed exam. You will be asked to provide documentation for your emergency. **This policy applies to one missed exam only; all others will be assigned a grade of zero.**
- Your documentation will be evaluated by a faculty committee within the School of Accountancy.
- In all other cases, you will receive a grade of zero if you miss an exam. For example, if you choose to miss an exam due a non-emergency such as a family vacation, wedding, graduation, birthday, mission trip, work training, elective surgery, etc. you should either reschedule the non-emergency situation or take this class in a different semester. Otherwise, your grade on the missed exam will be zero.

### **Exam Dates:**

<b>Exam</b>	<b>MW classes</b>	<b>TU/TH classes</b>
Exam 1: Chapters 1 through 4	Wednesday, Sept 23	Thursday, Sept 24
Exam 2: Chapters 5 through 8	Wednesday, Oct 28	Thursday, Oct 29
Exam 3: Chapters 9, 10, and 11	Wednesday, Dec 2	Thursday, Dec 3
Comprehensive Final Exam	See Below	See below

**Final Exam Schedule:**

Class Section	Class Meeting Time	Final Exam
001	TU/TH 9:15 a.m. – 10:30 a.m.	See MyAkron for schedule
002	TU/TH 10:45 a.m. – 12:00 p.m.	See MyAkron for schedule
003	MW 3:30 p.m. – 4:45 p.m.	See MyAkron for schedule
004	TU/TH 2:00 p.m. – 3:15 p.m.	See MyAkron for schedule
005	MW 2:00 p.m. – 3:15 p.m.	See MyAkron for schedule
701/745 (Wayne)	MW 9:30 p.m. – 10:45 a.m.	Wayne campus schedule

**Final Exam Conflicts:** If you have another final exam scheduled for the same time as your Accounting Principles I final exam, you must contact your other professor first to arrange an alternative time for you to take that final exam. Given that this final exam is set for a specific date and time and is electronically delivered, the date and time for the Accounting Principles I exam cannot be changed. Continuing with this course constitutes your agreement and understanding that you must take the final exam during the University-stated time for this exam, regardless of any other final exams or other conflicts you may have.

**ACCOUNTING PROJECTS**

- These are accessed via Brightspace.
- You are required to complete three projects. Each project is worth 50. Detailed information regarding the three projects will be provided in class. These projects are an excellent study tool for the exam and the material coincides with the exam coverage: Project 1 will emphasize the first four chapters of the text. Project 2 will emphasize chapters 5, 6, 7, and 8. Project 3 will emphasize chapters 9, 10, and 11 and will help prepare you for the comprehensive final exam.
- Projects due dates are the class meeting date before the exam and are due before class starts. See the schedule below. **As with all other work in this class, late assignments are NOT accepted.**

**Project Due Dates: Each project is due at 11:59 p.m. on**

Project	MW classes	TU/TH classes
Project #1	Monday, Sept 21 11:59 p.m.	Tuesday, Sept 22 11:59 p.m.
Project #2	Monday, Oct 26 11:59 p.m.	Tuesday, Oct 27 11:59 p.m.
Project #3	Monday, Nov 30 11:59 p.m.	Tuesday, Dec 1 11:59 p.m.

**REVIEW QUIZZES**

- These are accessed via Brightspace.
- You are required to complete three review quizzes. Each one is worth 300. Detailed information regarding the three quizzes will be provided in class. These quizzes are an excellent study tool for the exam and the material coincides with the exam coverage: Review Quiz 1 will emphasize the first four chapters of the text. Review Quiz 2 will emphasize chapters 5, 6, 7, and 8. Review Quiz 3 will emphasize chapters 9, 10, and 11.
- Review Quizzes are due on the day of the exam and are due before class starts. See the schedule below. **As with all other work in this class, late assignments are NOT accepted.**

**Review Quiz Due Dates: Each project is due BEFORE CLASS on**

Review Quiz	MW classes	TU/TH classes
Review Quiz #1	Wednesday, Sept 23	Thursday, Sept 24
Review Quiz #2	Wednesday, Oct 28	Thursday, Oct 29
Review Quiz #3	Wednesday, Dec 2	Thursday, Dec 3

### **PRE- CLASS ASSIGNMENTS (WILEYPLUS):**

- These are accessed via Brightspace.
- You are responsible for completing the assignments in WileyPlus.
- Each Pre-Class Assignment is worth 5 points. There are two Pre-Class Assignments for each chapter.
- The due date for the first Pre-Class Assignment is before class on the first class meeting day of the week. The due date for the second Pre-Class Assignment is before class on the second class meeting day of the week. If the University is closed for a holiday, e.g., Presidents' Day, then both Pre-Class assignments will be due before the second class meeting of the week.
- You will be allowed to drop two Pre-Class Assignments. This allows any emergency, sickness, etc. situation.
- You will not get credit for an assignment worked after the due date.

### **POST-CLASS ASSIGNMENTS (WILEYPLUS):**

- These are accessed via Brightspace.
- You are responsible for completing the assignments in WileyPlus.
- Each Post-Class Assignment is worth 5 points.
- The due date for each Post-Class Assignment is Friday night at 11:59 p.m.
- You will be allowed to drop one Post-Class assignment. This allows any emergency, sickness, etc. situation.
- You will not get credit for an assignment worked after the due date.

### **CLASS ENGAGEMENT EXERCISES (REEF)**

In-class engagement exercises will consist of 5 questions per chapter worth 2 points per correct answer and 1 point for attempting the question. These will be administered via REEF polling, which you will download onto your computer, tablet, or SmartPhone. If you do not have one of these devices, an appropriate device will be loaned to you via the Daverio School of Accountancy.

- Chapter 1 will not count as part of your grade for REEF polling. It will simply be practice.
- You will be allowed to drop one chapter grade (from chapters 2 – 11) in REEF polling. This allows any emergency, sickness, etc. situation.
- REEF polling questions cannot be completed outside of class. You will not get credit for a question answered after the due date in class.

### **REVIEW AND REFLECT (ORION)**

- These are accessed via Brightspace.
- Orion is a very effective learning tool. You will answer 40 MC questions, indicating your confidence in your answer. Based upon the results of the first 20 questions, Orion will generate a report, indicating strengths and weaknesses by Learning Objective. You must then complete a minimum of 20 additional questions in order to receive any credit for the assignment, although many more questions can be completed as a study tool. You MUST hit the "Return to Brightspace icon" in Orion in order to get credit for the work. You will be prompted to do this each time in Orion. You MUST answer 40 questions in order to receive ANY credit for the Orion assignment. You may work more than 40 questions in order to increase your grade on the assignment or to complete additional practice.

0-20% proficiency = 0 points

20%-40% proficiency = 1 points

40%-60% proficiency = 2 points

60%-80% proficiency = 3 points

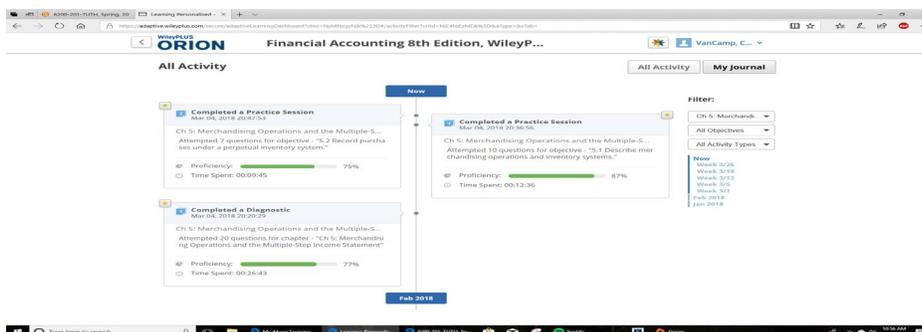
80%-100% proficiency = 5 points

- Each Orion Assignment is worth 5 points.
- The due date for the Orion Assignments is Sunday at 11:59 p.m.

- Proficiency is based upon many factors, e.g., whether you get the correct answer, your previous proficiency in that learning objective, your confidence in your answer, and the time it takes you to answer each question.
- Chapter 1 Orion will not as part of your Orion grade. It will simply be practice.
- You will be allowed to drop one Orion assignment (from chapters 2-11). This allows any emergency, sickness, etc. situation.
- You will not get credit for an assignment worked after the due date.
- If you would like to work additional Orion questions after the due date as practice only, you can access Orion via the following:
  - Under the Content Area in Brightspace, click on the WileyPlus area. Click on WileyPlus Read, Study, and Practice.
  - Click on Orion Personalized Practice at the top right. This will allow you to work additional questions.
- You must complete your Orion assignment by the due date, and click the Return to WileyPlus icon before the due date. You should then check to determine that your Orion score transferred to Brightspace. If it did not, the most likely reason is that you did not click the Return to WileyPlus icon in Orion. Go back into the assignment and click on the Return to WileyPlus icon. You MUST do this before the due date. Failure to do this will result in a 0 for that assignment, which cannot be changed after the due date.
- If you have a question on your Orion grade, first make sure that you clicked the “Return to Wiley” button at the top of the Orion screen. If you did so and still have a question, please send a screenshot of your Orion work and indicate the total number of questions you attempted to your instructor. To send a screenshot of your Orion activity, please do the following:
  - Sign in to Orion by clicking on Read, Study, and Practice in the WileyPlus module in Brightspace. Click on Orion at the top left.
  - From ORION - click on the three lines on the top left.
  - Click on All Activity
  - Search for the chapter for which you think your grade is incorrect
  - This will show every session for that chapter, including the time you completed the session and the number of questions completed during that session. See the example below.
  - Copy this and send to your instructor, stating the total number of questions you attempted. Be sure that the total number of questions you attempted equals or exceeds 40 prior to the due date. You need to list out every session for that chapter, the date/time completed, and the number of questions completed. For example, in the screen below, the student would list:

Chapter 5:  
 September 20, 2020, 20:20 p.m. 20 questions  
 September 20, 2020, 20:36 p.m. 10 questions  
 September 20, 2020, 20:47 p.m. 7 questions  
 Total completed for chpt 5: 37 questions

But note that your screen shot must indicate that you completed 40 questions by the due date in order to receive credit.



## WILEYPLUS ERROR MESSAGE

You may receive the following error message when trying to access WileyPlus:

**WileyPLUS**

WileyPLUS

### **Oh No! There's a problem here.**

Fortunately, it's [easy to fix](#): Just clear your cache and cookies and then try again!

To learn how to do this, please click here: [Clear Your Cache](#)

If WileyPLUS is *still* not working after trying that, please contact technical support for assistance at [www.wileyplus.com/go/support](http://www.wileyplus.com/go/support).

This means that you have another session of WileyPlus open. Please close the other session of WileyPlus and then try to open the session you would like to access again. Sometimes you may have trouble seeing the other session of WileyPlus (especially if you are using a Mac). In this case, please restart your computer. This closes all open activities, including WileyPlus.

## DROPPED GRADES

- You will be allowed to “drop” grades in the following categories: pre-class assignments (two), post-class assignments (one), REEF polling (one) and Orion (one). No grades will be dropped in other categories.
- The purpose of these “dropped” grades is to accommodate for any emergency situation, illness of yourself or a family member, death, car accident, etc. that you may encounter during the course of the semester. Since no late work is accepted, these “dropped” grades are specifically designed to accommodate any instance in which you cannot complete the work on time. Under no circumstance can any assignment be turned in late. This is true even for “excused” absences – these dropped grades are to be used for “excused” absences; as such, there is no need to ask for an extension of time for assignments. Only in extremely rare circumstances would students be allowed to “make-up” work in excess of these “drops.” To do so, the student must show documentation of a university-approved absence (death in immediate family or doctor’s note stating that the student cannot attend class or complete work) for both the “dropped” grade AND any excess absences.
- Be sure to use these “drops” wisely. Ideally, you should complete every assignment and then be allowed to drop your lowest grade. Not completing an assignment and then using it for one of your “drops”, while not hurting your class grade in that category, will definitely hurt your grade on the exam, as all assignments are designed to improve your understanding of the material.
- These dropped grades are set up in Brightspace so that your lowest grade(s) in each category are dropped and will show an ! to indicate a dropped grade. Initially, your first grades will indicate that they are dropped. For example, you can drop the two lowest grades in the Pre-Class assignment category. When you complete Pre-Class Assignment 1-1 and Pre-Class Assignment 1-2 for Chapter 1, you only have two grades in the Pre-Class Assignment category. Brightspace will drop those grades as they are the lowest two grades you have in that category. As you complete more assignments in that category, Brightspace will shift the dropped connotation to indicate that your lowest two grades are dropped.

## PROFESSIONAL DEVELOPMENT

- Students must generate 40 points from the professional development activities from the list provided in the Suitable app. Most of these are worth 10 points each, so students will generally need to attend/complete three activities. The list of approved activities is included in Brightspace under the Professional Development module.

Only those activities listed in Brightspace will be approved for credit in this class. Please keep in mind that since this is a 200-level course, the activities are designed to meet the needs of sophomore students.

- Students must record completion of the activity in the Suitable app at the time the activity is completed. Students who were registered in the course two weeks before classes begin have been already registered on the app by the Suitable representative. If you registered after this date, and therefore cannot log into the app, please send an email to me at [shinchliffe@uakron.edu](mailto:shinchliffe@uakron.edu) so that I can submit your name and email address to the Suitable representative. It will take a few days to get your information input into the system.
- Suitable points must be transferred from the Suitable app to Brightspace by the course coordinator. This transfer will take place at the end of each month.
- **The last day to earn professional development points is the last day of regular classes for the semester. This does not include final exam week.**
- **No late assignments are accepted, so students MUST record completion of the activity in the Suitable app at the time when the activity is completed.**
- There are no “dropped” grades in this category.
- **The only activities that count for this class are those that are listed for Accounting Principles I. Note that other classes/programs may offer other activities that may not count for this class.**
- **EVERY activity MUST be uploaded into the Suitable program.**
- Some activities (but not all) require you to submit a screenshot to get approval for the points. The screenshot should include all relevant information, including your name in order to receive approval. The Snipping Tool app may be useful in collecting the screen shot of everything you need. If all of the relevant information is not included in the screenshot, the points will be denied and you will be requested to resend the screenshot. Alternatively, if you are submitting a quiz grade, you can go to Assessment and Quizzes tab in Brightspace and submit that page showing your score on the quiz.
- For instructions on using Suitable, please go to the Suitable web page, click on Resources on the left-hand side of the page, then click on Students, then click on the help item you would like to read. Some instructions that you may find helpful are under the Mobile App section and some are under the Activities section.
- If you have questions on your professional development grade, please send me an email showing which activities from the Accounting Principles list that you have completed and for which you have received credit and the ones you completed for which you have not received credit.

**Instructions for accessing Suitable:**

<p><b><u>Web access</u></b> - this is the best way to see what activities are available for your class and your progress.</p> <p><b>Step 1:</b> Go to <a href="https://app.suitable.co">https://app.suitable.co</a></p> <p>Step 2: Enter your <a href="mailto:UserID@zips.akron.edu">UserID@zips.akron.edu</a> email address and click ‘Continue’</p> <p>Step 3: Click ‘Sign in’ next to CBA Professional Development and log-in through the University of Akron portal using your <a href="mailto:UserID@zips.akron.edu">UserID@zips.akron.edu</a> email and password</p>	<p><b><u>Mobile access</u></b> - this site is much more limited than the web access, but is needed to scan any QR codes from activities you attended.</p> <p><b>Step 1:</b> Search “Suitable” in your app store and download the Suitable app</p> <p><b>Step 2:</b> Use your <a href="mailto:UserID@zips.akron.edu">UserID@zips.akron.edu</a> email to log-in</p> <p><b>Step 3:</b> Click ‘Continue’ and log-in through the University of Akron portal using your <a href="mailto:UserID@zips.akron.edu">UserID@zips.akron.edu</a> email and password</p> <p><i>Note: You must give the Suitable app access to your camera to scan event codes</i></p>
<p><b>Step 4:</b> You're all set! Navigate to the ‘Activities’ tab to see what’s coming up; Navigate to the ‘Achievements’ tab to view your progress in each badge</p>	

Within the app you will be able to monitor the upcoming events, the points associated for each event, and your progress toward achieving at least 40 points during the semester. You can monitor your progress by going to the achievements tab and clicking on the accounting badge and check your progress bar. You can review upcoming activities by going to the activities tab.

### **PRACTICE EXAMS (BONUS POINTS)**

- These are accessed via Brightspace. The “practice exams” are completed in Brightspace. They are located in the Content area under Exam Preparation. You will receive 15 “bonus points” for each practice exam if you score at least an 80%. You will have 3 chances to reach the 80% minimum score for each practice exam. Your grade on the Practice Exam will transfer from WileyPlus to Brightspace as your actual grade out of 15 points. At the end of the semester, when grades are no longer updating from WileyPlus, the course administrator will change grades on the Practice Exams to either 15 or 0, depending on whether the 80% benchmark was attained.
- Each practice exam is open book and notes. Do not wait until the last minute to take the practice exams; you won’t have time to react if you discover that you don’t know the material as well as you thought. You should, however, complete studying in advance and use the practice exams as a guide near exam time to help you discover what areas of the material require more of your attention. Further, you should use your first practice exam attempt as a “timed” assignment in order to judge your ability to complete the actual exam during the allotted time period.
- Practice Exams are **due before class on Exam dates** and cannot be completed late.

#### **Due dates: BEFORE CLASS ON:**

Practice Exam	MW classes	TU/TH Classes
Practice Exam 1	Wednesday, Sept 23	Thursday, Sept 24
Practice Exam 2	Wednesday, Oct 28	Thursday, Oct 29
Practice Exam 3	Wednesday, Dec 2	Thursday, Dec 3
Practice Final Exam	See below	See below

#### **BEFORE Final Exam Meeting time:**

Class Section	Class Meeting Time	Final Exam
001	TU/TH 9:15 a.m. – 10:30 a.m.	See MyAkron for schedule
002	TU/TH 10:45 a.m. – 12:00 p.m.	See MyAkron for schedule
003	MW 3:30 p.m. – 4:45 p.m.	See MyAkron for schedule
004	TU/TH 2:00 p.m. – 3:15 p.m.	See MyAkron for schedule
005	MW 2:00 p.m. – 3:15 p.m.	See MyAkron for schedule
701/745 (Wayne)	MW 9:30 p.m. – 10:45 a.m.	Wayne campus schedule

### **ACCESSING ASSIGNMENTS**

All assignments are accessed via Brightspace under the Content area. Chapter work (videos, Pre-Class Assignments, Post-Class Assignments, and Orion Assignments) is accessed via the specific chapter module. Projects are accessed via the Projects module. Practice Exams are accessed via the Practice Exam module, Review Quizzes are accessed via the Review Quizzes module, and Exams and Exam Checklists are accessed via the Exam module. Accessing the work via any other method will result in no credit being received for that assignment.

REEF polling is accessed via your phone, computer or tablet during class. The PowerPoint slides are located in Brightspace under the Content area for each specific chapter.

## **TECHNOLOGY ISSUES**

Do not email your instructor if you have technical issues with WileyPlus as your instructor cannot identify the problem or fix the issue. If you have a technical support issue, please click on the WileyPlus Support button in Brightspace and engage in the live chat in order to resolve your issue. The steps to reach live chat: First, click on WileyPlus module in Brightspace. Then click on "Click here for Live Chat."

If you feel that your instructor needs to be made aware of a technical support issue with WileyPlus, please email a copy of the live chat that you receive from WileyPlus.

## **CBA LEARNING GOALS & EXPECTATIONS**

Each student who graduates from the College of Business Administration will:

- Master integrated business knowledge
- Analyze data using quantitative techniques
- Be informed decision makers
- Develop leadership and collaboration competencies
- Use writing and oral communication skills to persuade and to mobilize action
- Demonstrate a global perspective and cross-cultural awareness
- Recognize and understand how to address ethical concerns

**What we are not covering:**

- 1. IFRS at the end of each chapter**
- 2. Chapter 5: Appendix 5A and Appendix 5-B**
- 3. Chapter 7: Skip pp 7-27 to 7-32.**
- 4. Chapter 10: Skip Appendix 10B**

***THIS SYLLABUS IS SUBJECT TO CHANGE.***

***BE ALERT TO ANNOUNCEMENTS MADE IN THE CLASSROOM, VIA EMAIL AND ON BRIGHTSPACE!***

## Tips to Get a Good Grade

- 1) Read the assigned chapters of your textbook.
- 2) Complete the assigned pre-class assignment before class.
- 3) Attend classes and participate in class discussions.
- 4) Pay attention in class in order to answer the REEF polling questions correctly.
- 5) Read the chapter materials again after we have covered them in class.
- 6) Complete the post-class assignments for each chapter by Friday at 11:59 p.m.
- 7) Complete the Review and Reflect Exercises (Orion) by Sunday at 11:59 p.m.
- 8) Complete the assigned projects.
- 9) Prepare for each exam early. Do not wait until the last few days to begin.
- 10) Complete the Exam Review Sheets and the Practice Exams, both located in Brightspace under Exam Prep.
- 11) Achieve all points allocated to the Professional Development component of the course.
- 12) Maximize the number of points you earn on non-exam assessments and do well on each exam.
- 13) Do not hesitate to speak with your instructor.
  
- 14) Remember the following schedule so as not to miss any assignments:

### Non-exam weeks:

Assignment	Due date
Pre-Class Assignment 1	Before first class of the week (Monday or Tuesday)
Pre-Class Assignment 2	Before second class of the week (Wednesday or Thursday)
Post-Class Assignment	Fridays at 11:59 p.m.
Orion Assignment	Sundays at 11:59 p.m.

### Exam weeks:

Assignment	Due Date
Project	Class meeting day before the exam (Monday or Tuesday) at 11:59 p.m.
Review Quiz	Before class on the exam date (Wednesday or Thursday)
Practice Exam	Before class on the exam date (Wednesday or Thursday)
Exam	During class on the exam date (Shrank Hall North 152) (Wednesday or Thursday)

***The only place where you will find success before work is in the dictionary!***

**Note:** These assignments refer to the end-of chapter materials. **Legend:** BE = Brief Exercises, Dolt! = Do-it Exercises, E = Exercises, P = Problems, CT = Expand Your Critical Thinking Problems.

<b>WK1</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M Aug 24</b>	Course Overview Ch 1 Introduction to Financial Statements					
<b>W Aug 26</b>		LO1 LO2- LO3	<b>Pre1-1:</b> BE1-1, BE1-2  <b>Pre 1-2:</b> BE1-3, Do It!1-2, E1-1, <u>E1-6</u>	<u>E -14</u> , <u>P1-6A</u>		
<b>F Aug 28</b>					<b>Post1:</b> <u>P1-3A</u> , CT1-3	
<b>Sun Aug 30</b>						<b>Orion: Ch 1</b>
<b>WK2</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M Aug 31</b>	Ch 2 A Further Look at Financial Statements		<b>Pre2-1:</b> E2-1, <u>E2-4</u>			
<b>W Sept 2</b>		LO 1 LO2-LO3	<b>Pre2-2:</b> BE2-6, BE2-8 (use information in illustration 2-18)	Do It!2-1b, E2-6 <u>E2-9</u> , E2-15		
<b>F Sept 4</b>					<b>Post2:</b> <u>P2-3A</u> , CT2-3	
<b>Sun Sept 6</b>						<b>Orion: Ch 2</b>

<b>WK3</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M Sept 7</b>	Ch 3 The Accounting Information System	LO1 –LO3	<b>Pre3-1:</b> BE3-1, BE3-4, E3-1	E3-6, E3-11		
<b>W Sept 9</b>		LO4-LO5	<b>Pre3-2:</b> E3-10, BE3-12, Do It!3-5	E3-21, <u>P3-6A</u>		
<b>F Sept 11</b>					<b>Post3:</b> E3-19, <u>P3-5A</u> , CT3-3	
<b>Sun Sept 13</b>						<b>Orion: Ch 3</b>
<b>WK4</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M Sept 14</b>	Ch 4 Adjusting Entries	LO1-LO3	<b>Pre4-1:</b> BE4-4, BE4-5, BE4-6, Do It!4-3	Do It!4-2, E4-10		
<b>W Sept 16</b>		LO4	<b>Pre4-2:</b> BE4-15, BE4-16, BE 4-17	E4-20		
<b>F Sept 18</b>					<b>Post4-1:</b> E4-2, <u>P4-3A</u> , E4-16, E4-21	
<b>Sun Sept 20</b>						<b>Orion: Ch 4</b>

<b>WK5</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post- Class</b>	<b>Review and Reflect</b>
<b>M</b> Sept 21	Exam Week		<b>Project 1 Due</b>	Exam Review		
<b>W</b> Sept 23			<b>Review Quiz #1 Due</b> <b>Exam 1 Practice Test Due</b>	<b>Exam 1 Ch 1-4</b> Log in to Brightspace and WebEx via the link in Brightspace. You must have your camera on.		
<b>F</b> Sept 25						
<b>Sun</b> Sept 27						

<b>WK6</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre- Class</b>	<b>Lecture</b>	<b>Post- Class</b>	<b>Review and Reflect</b>
<b>M</b> Sept 28	Ch 5 Merchandising	LO1-LO3	<b>Pre 5-1:</b> BE5-2, BE 5-4, BE 5-5	E5-2, E5-4		
<b>W</b> Sept 30		LO4-LO6	<b>Pre 5-2:</b> BE 5-6, BE 5-10, BE5-14	P5-4 part a, E5-8		
<b>F</b> Oct 2					<b>Post 5:</b> P5-1A, CT5-3	
<b>Sun</b> Oct 4						<b>Orion: Ch 5</b>

<b>WK7</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre- Class</b>	<b>Lecture</b>	<b>Post- Class</b>	<b>Review and Reflect</b>
<b>M</b> <b>Oct 5</b>	Ch 6 Inventories	LO1-LO2	<b>Pre6-1:</b> E6-1, E6-5	E6-7, E6-2		
<b>W</b> <b>Oct 7</b>		LO3-LO6	<b>Pre6-2:</b> BE 6-9, BE6-10, BE6-12	E6-13, E6-14, E6-17		
<b>F</b> <b>Oct 9</b>					<b>Post6:</b> P6-2A, P6-8A, CT6-3	
<b>Sun</b> <b>Oct 11</b>						<b>Orion: Ch 6</b>

<b>WK8</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M</b> <b>Oct 12</b>	Ch 7 Internal Control	LO1-LO2	<b>Pre7-1:</b> BE7-1, BE7-5, BE7-8	E7-3, E7-4		
<b>W</b> <b>Oct 14</b>		LO3-LO4	<b>Pre7-2:</b> BE7-10, E7-11	E7-8, CT7-9		
<b>F</b> <b>Oct 16</b>					<b>Post7:</b> <u>P7-3A</u> , CT7-3	
<b>Sun</b> <b>Oct 18</b>						<b>Orion: Ch 7</b>

<b>WK9</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M</b> <b>Oct 19</b>	Ch 8 Receivables	LO1-LO2	<b>Pre8-1:</b> E8-2, BE8-5, BE8-3, E8-10	E8-6, E8-3, E8-8, E8-9		
<b>W</b> <b>Oct 21</b>		LO3-LO4	<b>Pre8-2:</b> Do It!8-3, BE8-8, BE8-12	E8-12		
<b>F</b> <b>Oct 23</b>					<b>Post8-1:</b> P8-5A, P8-6A, CT8-3	
<b>Sun</b> <b>Oct 25</b>						<b>Orion: Ch 8</b>

<b>WK10</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M</b> <b>Oct 26</b>	Exam Week		<b>Project 2 due</b>	Exam Review		
<b>W</b> <b>Oct 28</b>			<b>Review Quiz #2 Due</b> <b>Exam 2 Practice Test Due</b>	<b>Exam 2 Ch 5-8</b> Log in to Brightspace and WebEx via the link in Brightspace. You must have your camera on.		
<b>F</b> <b>Oct 30</b>						
<b>Sun</b> <b>Nov 1</b>						

<b>WK11</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M Nov 2</b>	Ch 9 Long-Lived Assets	LO1-LO3, LO6	<b>Pre9-1:</b> BE9-2, BE9-4, BE9-13, BE9-14	E9-3, BE9-5, P9-9A, BE9-6, E9-10		
<b>W Nov 4</b>		LO4-LO5	<b>Pre9-2:</b> BE9-8, BE9-7, Do It!9-4	E9-14		
<b>F Nov 6</b>					<b>Post9:</b> P9-8A, P9-3A, CT9-3	
<b>Sun Nov 8</b>						<b>Orion: Ch 9</b>

<b>WK12</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>Lecture</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M Nov 9</b>	Ch 10 Liabilities	LO1-LO3, LO5	<b>Pre10-1:</b> BE10-2, BE10-8, BE10-10, Do It!10-3a	E10-3, E10-10, E10-26, E10-25		
<b>W Nov 11</b>		LO4, LO7	<b>Pre10-2:</b> Do It!10-3b, BE10-18, E10-21	BE10-11, E10-29		
<b>F Nov 13</b>					<b>Post10:</b> P10-2A, P10-4A, P10-8A, CT10-3	
<b>Sun Nov 15</b>						<b>Orion: Ch 10</b>

WK13	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	Lecture	Post-Class	Review and Reflect
M Nov 16	Ch 11 Stockholders Equity	LO1-LO3	<b>Pre 11-1:</b> E11-3, E11-4, BE11-6	Dolt!11-2a, E11-9		
W Nov 18		LO4-LO5	<b>Pre 11-2:</b> BE11-8, BE11-14, BE11-12, BE11-13	E11-21, E11-11, E11-16, E11-19		
F Nov 20					<b>Post11:</b> P11-2A, P11-8A, CT11-3	
Sun Nov 22						<b>Orion: Ch 11</b>

WK14	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	Lecture	Post-Class	Review and Reflect
M Nov 23				Exam Review		
W Nov 25				Exam Review		
F Nov 27	<i>Thanksgiving Recess (Nov 26-29, 2020)</i>					
Sun Nov 29						

WK15	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	Lecture	Post-Class	Review and Reflect
M Nov 30	Exam Week		Project 3 due	Exam Review		
W Dec 2			Review Quiz #3 Due  Exam 3 Practice Test Due	<b>Exam 3 Ch 9-11</b> Log in to Brightspace and WebEx via the link in Brightspace. You must have your camera on.		
WK16	Chapter Topic					Reflect
	<b>Comprehensive Final Exam</b> See MyAkron for schedule		Comprehensive exam with emphasis on accounting cycle, classified balance sheet, multiple step income statement and key concepts from course.	<b>Final Exam Ch 1-11</b> Log in to Brightspace and WebEx via the link in Brightspace. You must have your camera on.		

Tentative Class Schedule Changes may be made via class announcements, Brightspace announcements, or University of Akron email.